

BENCHILL COMMUNITY CENTRE

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023**

Registered Charity No. 1087821

BENCHILL COMMUNITY CENTRE

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BENCHILL COMMUNITY CENTRE

Report of the trustees for the year ended 31st March 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Objectives and activities

The purpose of the charity is to promote the benefit of the residents of the Northenden ward and the neighbourhood without distinction of sex, sexual orientation, race or of political, religious or other opinions, by bringing together residents and the local authorities, voluntary and other organisations to improve education, relieve poverty and sickness, to provide facilities for social welfare, leisure time and recreational interests with the aim of improving conditions of life for the residents; to support local, voluntary organisations through initial set-up and formation of their groups and to assist in the development of education/learning programmes aimed at encouraging local residents to embark upon the first step of the ladder when returning to education.

The main activities are:

The Centre has become a catalyst for a broad variety of community-led and focused activities. These include: sports, computer courses, training and educational opportunities, unemployment advice and many voluntary led community activities. We have a range of activities specifically aimed at children and young people including an After School Club, Holiday Playschemes and a Parent and Tots' Group. The Community Centre is accredited by BSC for International Computer Driving Licence testing and NOCN for Functional Skills. Local people have access to a wide range of computer courses, from basic to advanced levels.

Some of the services and activities supported and provided with and for local people include:

- OFSTED registered Centre (Voluntary) After School Club and Holiday Playschemes
- Parent and Tots Group
- Services for people with learning disabilities
- Welfare rights advice
- Functional Skills
- IT courses and drop in sessions
- Digital Inclusion
- Job Club
- Healthy living initiatives
- Older people's drop-in facility
- Support for carers
- Sport development and training facilities
- Education and training
- Warm Space
- Foodbank

BENCHILL COMMUNITY CENTRE

A review of our achievements and performance: How our activities delivered public benefit

Our organisation provides an open, user friendly, fully accessible, and all-inclusive community and sports facility providing a wide range of services and activities for all sectors and ages to address the needs as identified by the community. This includes: establishment of new initiatives and programmes to assist in social, financial, and economic inclusion; accessing funding to support new initiatives and groups; networking sharing best practice, information and resources; developing the capacity of local people to take an active role in their community, influence decision makers; volunteer development and working in partnership with other community voluntary and statutory providers of community services and activities. The Centre is a key source of skill and personal development also providing a volunteer development programme with capacity building of individuals an integral element of the Centre's philosophy. Centre staff, people of all ages and backgrounds have strongly contributed to the regeneration of the area addressing financial inclusion, environmental sustainability, enterprise development, education, health, unemployment, community safety and community cohesion. We link our activities and programmes with both regional and national priorities ensuring that local people have access to initiatives that will support their development and improving conditions of life. Enabling disadvantaged people to reach their full potential and have access to the relevant support mechanisms and agencies.

Looking back over the last year the Centre has again delivered its promises to the community, by offering a wide range of activities and services. We have continued to offer the After School provision and Play Schemes in a safe environment with local children being able to take advantage of the free healthy meals supported through HAF, Wythenshawe Community Housing Group and Young Manchester. Our Centre continues to be a central focal point for new people moving into our community, giving them advice and information about the area and what it has to offer new families choosing to live in Wythenshawe. The Sensory Room has picked up pace with MCC working with us developing special offers at specific periods during the year. Paying for free sessions for families with SEND members giving them the opportunity to experience how the Sensory Room can support their health and wellbeing. We have delivered Digital Inclusion sessions from 6 different Centres across Wythenshawe reaching out and supporting people to become digitally included. We now offer a separate Job Club to support people back into work. We continue to run IT sessions on a daily basis which range from absolute beginners up to Advanced ICDL all of our sessions are now drop in. We continue to be registered BCS (British Computer Society) Test Centre delivering ICDL qualifications at Levels 1-3. We run weekly Maths and English classes, targeting users and volunteers who need to develop their entry level functional skills and are unable or uncomfortable attending a college or other learning environment. We have provided a Warm Space through our Winter Warmer sessions three days a week offering a hot healthy lunch, warm drinks and activities including TV, games, arts, and crafts. These sessions were setup to elevate the strain on families caused by the Cost-of-Living Crisis, alongside this we also offered a children's clothes and toy bank over the Christmas period. This year we were also joined by the Trussell Trust who opened a food bank at the Centre.

We have continued to work in partnership with Forever Manchester and their Community Builder who is based in the Centre, working with us, getting to know new people and groups, tapping into the current assets of our community to identify, connect and showcase the great groups, organisations and physical spaces that already exist in Benchill. We continue to work alongside Wythenshawe Community Housing Group's Real Opportunities team and Job Centre Plus to provide people, who are that extra bit further away from the labour market with skills to help them move into employment.

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Mcr Thrive who provide physical and mental health services are based at the Centre along with North West First Aid who offer First Aid training. Both these organisations do great work and are a very welcome asset to the area.

This is just a snippet of what goes on behind our doors and all of this would not be possible without our dedicated staff and team of volunteers. The team would also like to thank our community and partners for continuing to support the Centre and ensuring our offer is one of the best in Wythenshawe.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

Financial review

We were successful in receiving grants to deliver:

- Children's activities including Easter and Summer Playscheme
- Seasonal Events - bringing people together and increasing cohesion
- Volunteer Celebration event

Investment powers and policy

Most of the Charity's funds are to be spent in the short term so the opportunities for longer term investment are limited. The Charity aims to maintain an adequate level of reserves to ensure it can continue to provide the services of the Benchill Community Centre.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £240,365 of which £240,026 are free reserves, after allowing for funds tied up in tangible fixed assets.

The Trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The Management Executive Committee of the Association has conducted a review of the major risks to which the Charity is exposed, and systems have been established to mitigate those risks. Internal control risks are minimised by the implementation of authorisation procedures for all transactions and projects. Procedures are in place to ensure compliance with health and safety requirements of staff, volunteers, and visitors to the Centre.

Plans for Future Periods

We will continue to develop our partnership working with local stakeholders and groups, including the Wythenshawe Community Housing Group and Manchester City Council. We will ensure that our programmes and initiatives are connected to the wider priorities for the local area, Manchester, and

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the region. We will continue to work closely with the Welfare Reform Team to tackle poverty and skills development for those most at risk. Using referral processing to the agencies and services we are already connected to ensuring that beneficiaries and service users are given the best opportunities.

Developing relationships with networks to get additional support where required to ensure that the work being delivered is up to date and appropriate for the needs of the community. Developing the groups in the community to enable them to be part of the wider delivery and addressing the needs of the community. Enabling other organisations to connect into our initiatives and partnerships to work together to meet joint aims and objectives to improve the offer to local people. Keeping those relationships live and current with organisations such as Mcr Thrive, Forever Manchester, WCHG Community Development and Resident Involvement teams to ensure that the local needs are met, and initiatives are relevant to identified need.

We will look at re-vamping the Board of Trustees encouraging new people to join and reviewing the Constitution to ensure that it is fit for purpose to carry the Centre into the ever-changing future.

We will also ensure that we continue to be part of the wider networking opportunities in the area such as the Wythenshawe Forum Trust Board, The Health Strategy Steering Group for Wythenshawe Community Housing Group, Manchester Work & Skills, and Digital Inclusion Teams. Sitting on these networking groups will ensure that the Centre is working in partnership and will encourage local agencies to work together on local priorities surrounding our neighbourhood and connect these into the Centre and its surrounding neighbourhoods.

Structure, governance and management

The Charity is a registered Charity and is constituted under a trust deed dated May 2003.

Appointment of trustees

New trustees are appointed by existing trustees and serve for one year after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of six Trustees, to a maximum of eight Trustees, with no more than eight Trustees due for re-appointment in any one year. At the monthly Trustee meetings, the Trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to the senior managers.

Trustee induction and training

The Charity has a Management Committee currently made up of 6 members who meet monthly and are responsible for the strategic direction and policy of the Benchill Community Centre.

Existing Trustees invite any persons interested in joining the Charity to observe the Management Committee meetings and to spend time in understanding how the Community Centre operates as an organisation. Each new member of the Charity is given a full induction to the Centre's facilities. A copy of the Centre's policies and procedures manual is made available to the Trustees in addition to a copy of the Charity Commission leaflet: Responsibilities of Charity Trustees to all members.

The Trustees regularly review the number of organisations accessing the Centre to ensure that a wide variety of activities is provided.

Reference and administrative information

Charity Name: Benchill Community Centre

Charity Number: 1087821

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Trustees

Fred Leatherbarrow	Chair	(appointed March 2023)
Glenn Smith	Secretary	(appointed March 2023)
Collette Nutall	Treasurer	(appointed March 2023)
Sarah Woolley	WCHG Representative	
David O'Hara	Resident Nominee	
Meg Larvin	Resident Nominee	(resigned March 2023)

Manager

Nicola Booth

Principal Office

Benchill Road,
Benchill,
Manchester
M22 8EJ

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Nat West Bank plc
2 Church Road,
Northenden,
Manchester
M22 4NE

Solicitors

Eversheds
Eversheds House,
70 Great Bridgewater Street,
Manchester
M1 5ES

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Trustees' responsibilities in relation to the financial statements

The Charity Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Charity Trustees to prepare Financial Statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period. In preparing the Financial Statements, the Trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 25th January 2024 and signed on their behalf by:

Fred Leatherbarrow
CHAIR

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
BENCHILL COMMUNITY CENTRE
REGISTERED CHARITY NO. 1087821**

I report on the accounts of the charity, for the Year Ended 31st March 2023, which are set out on pages 8 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention :
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.U. King*

AM King FCCA
Date: 25th January 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31 MARCH 2023

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Total Funds Year Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	404	-	404	-
Charitable Activities	(4)	5,452	119,295	124,747	118,232
Other Trading Activities	(5)	96,178	-	96,178	62,848
Total		102,034	119,295	221,329	181,080
Expenditure on:					
Raising Funds	(6)	1,661	13,256	14,917	9,402
Charitable Activities	(6)	10,985	117,944	128,929	252,231
Total		12,646	131,200	143,846	261,633
Net income/(expenditure)		89,388	(11,905)	77,483	(80,553)
Transfers between funds	(15)	(1,653)	1,653	-	-
Net movement in funds		87,735	(10,252)	77,483	(80,553)
Reconciliation of funds					
Total funds brought forward	(15)	152,630	29,265	181,895	262,448
Total funds carried forward	(15)	240,365	19,013	259,378	181,895

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 21 form part of these accounts.

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BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	977	6,543
Total fixed assets		<u>977</u>	<u>6,543</u>
Current assets:			
Debtors	(12)	15,154	32,329
Cash at Bank & in Hand		251,918	172,919
Total current assets		<u>267,072</u>	<u>205,248</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	8,671	29,896
Net current assets or liabilities		<u>258,401</u>	<u>175,352</u>
Total assets less current liabilities		259,378	181,895
Total net assets or liabilities		<u>259,378</u>	<u>181,895</u>
The funds of the charity:			
Restricted income funds	(15)	19,013	29,265
Unrestricted income funds	(15)	240,365	152,630
Total charity funds		<u>259,378</u>	<u>181,895</u>

Approved on behalf of the Trustees Management Committee

Sarah Woolley

Date: 25th January 2024

The notes on pages 11 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Net movement in funds	77,483	(80,553)
Add back depreciation	5,566	5,671
Decrease/(increase) in debtors	17,175	(6,489)
Increase/(decrease) in creditors	(21,225)	26,329
Net cash used in operating activities	78,999	(55,042)
Cash flows from investment activities:		
Purchase of fixed assets	-	(1,062)
Net cash provided by investing activities	-	(1,062)
Increase/(decrease) in cash and cash equivalents during the year	78,999	(56,104)
Cash and cash equivalents brought forward	172,919	229,023
Cash and cash equivalents carried forward	251,918	172,919

Notes to the accounts for the year ended 31st March 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 15 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of minibuses expenses and event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31st March 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33.33% on cost
Fixtures and Fittings	20% on cost
Motor Vehicles	20% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to a pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £nil (2022: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Donations	404	-	404	-
	404	-	404	-

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Donations	-	-	-
	-	-	-

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Registration Fees	5,352	-	5,352	1,015
Unrestricted grants:				
Forever Manchester	100	-	100	-
Restricted grants:				
Manchester Active - HAF Easter	-	4,874	4,874	-
Manchester Active - HAF Summer	-	21,343	21,343	-
Manchester City Council Covid Impact Fund	-	-	-	27,896
Manchester City Council Covid Relief	-	-	-	6,163
Manchester City Council Work Club	-	4,000	4,000	-
Foreign, Commonwealth & Development Office	-	(1,249)	(1,249)	-
ESF Funding	-	-	-	7,009
Good Things Foundation	-	-	-	3,920
Asda Foundation	-	500	500	-
Forever Manchester Parent Toddlers Group	-	100	100	-
WCHG Parent Toddlers Group	-	205	205	-
WCHG Playschemes	-	-	-	7,529
Macc Spirit of Manchester	-	1,000	1,000	-
WCHG Tutor Costs	-	20,000	20,000	20,000
Our Manchester	-	33,525	33,525	44,700
Young Manchester Afterschool	-	34,997	34,997	-
	<u>5,452</u>	<u>119,295</u>	<u>124,747</u>	<u>118,232</u>

Notes to the accounts for the year ended 31st March 2023

4. Income from charitable activities

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Registration Fees	1,015	-	1,015
Restricted grants:			
Manchester City Council Covid Impact Fund	-	27,896	27,896
Manchester City Council Covid Relief	-	6,163	6,163
ESF Funding	-	7,009	7,009
Good Things Foundation	-	3,920	3,920
WCHG Playschemes	-	7,529	7,529
WCHG Tutor Costs	-	20,000	20,000
Our Manchester	-	44,700	44,700
	<u>1,015</u>	<u>117,217</u>	<u>118,232</u>

5. Income from other trading activities

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2022 £
Facilities Rental	96,178	-	96,178	62,848
	<u>96,178</u>	<u>-</u>	<u>96,178</u>	<u>62,848</u>

Previous reporting period

	Unrestricted Year Ended 31 March 2022 £	Restricted Year Ended 31 March 2022 £	Total Funds Year Ended 31 March 2022 £
Facilities Rental	62,848	-	62,848
	<u>62,848</u>	<u>-</u>	<u>62,848</u>

Notes to the accounts for the year ended 31st March 2023

6. Expenditure

	Community Centre Activities £	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Expenditure on raising funds:			
Astro Pitch Rent	1,561	1,561	457
Event costs	13,356	13,356	8,945
	<u>14,917</u>	<u>14,917</u>	<u>9,402</u>
Expenditure on charitable activities:			
Employment Costs	30,908	30,908	134,324
Course and Tutor Fees	48,540	48,540	51,898
ECDL Administration Costs	1,201	1,201	2,983
Software	3,263	3,263	2,232
Repairs and Maintenance	520	520	3,523
Bad Debts	5,802	5,802	244
Minor Equipment	1,734	1,734	6,095
Refreshments	5,311	5,311	1,367
Grants Paid	200	200	-
Room Rent	-	-	900
Subscriptions	640	640	476
Security	15,664	15,664	25,744
Cleaning	4,973	4,973	4,552
Telephone	3,279	3,279	10,630
Governance	960	960	1,200
Post, Printing & Stationery	368	368	392
Depreciation	5,566	5,566	5,671
	<u>128,929</u>	<u>128,929</u>	<u>252,231</u>
	<u>143,846</u>	<u>143,846</u>	<u>261,633</u>
Restricted funds		131,200	214,819
Unrestricted funds		<u>12,646</u>	<u>46,814</u>
		<u>143,846</u>	<u>261,633</u>

Notes to the accounts for the year ended 31st March 2023

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
	-	960	960	

Previous reporting period

	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	1,200	1,200	type of expense
	-	1,200	1,200	

9. Analysis of staff costs

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Wages and Salaries	26,220	104,837
Redundancy	2,682	-
Social Security Costs	384	9,350
Pension Costs	1,622	20,137
	<u>30,908</u>	<u>134,324</u>
Charitable activities	30,908	134,324
Support costs	-	-
	<u>30,908</u>	<u>134,324</u>

The average number of employees during the year was 15 (previous year: 15).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions, of the key management personnel were £nil (2022: £18,666). No employee has benefits in excess of £60,000 (previous year: none).

Wages are paid by Wythenshawe Community Housing Group (WCHG) and recharged to Benchill Community Centre. For the year to 31st March 2023, WCHG chose to charge Benchill only for playscheme staff. The full wages and salaries costs were £45,296 (2022: £156,152).

10. Independent Examiner Fees

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Independent examination fees	960	1,200
	<u>960</u>	<u>1,200</u>

Notes to the accounts for the year ended 31st March 2023

11. Tangible Fixed Assets

	Furniture & Office Equipment	Computer Equipment	Total
Cost	£	£	£
At 1 April 2022	54,752	47,504	102,256
Additions	-	-	-
Disposals	-	-	-
At 31 March 2023	54,752	47,504	102,256
Depreciation			
At 1 April 2022	53,395	42,318	95,713
Charge for Year	380	5,186	5,566
Eliminated on Disposals	-	-	-
At 31 March 2023	53,775	47,504	101,279
NET BOOK VALUE			
At 31 March 2023	977	-	977
At 31 March 2022	1,357	5,186	6,543

12. Analysis of debtors

	2023	2022
	£	£
Debtors	15,048	28,897
Prepayments	106	3,432
	15,154	32,329

Debtors and prepayments related to restricted funds £nil (2022: £14,180 and unrestricted funds £15,154 (2022: £18,149).

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	7,011	28,742
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	960	1,154
Deferred income	700	-
	8,671	29,896

14. Deferred income

Deferred income comprises rental income received for periods beyond the year end

Balance as at 1 April 2022	-
Amount released to income earned from charitable activities	-
Amount deferred in year	700
Balance at 31 March 2023	700

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	152,630	102,034	(12,646)	(1,653)	240,365
	152,630	102,034	(12,646)	(1,653)	240,365

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	139,914	63,863	(46,814)	(4,333)	152,630
	139,914	63,863	(46,814)	(4,333)	152,630

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

	Balance at 1 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Manchester Active - HAF Easter	-	4,874	(3,933)	-	941
Manchester Active - HAF Summer	-	21,343	(18,415)	-	2,928
Manchester City Council Covid Impact Fund	3,667	-	-	-	3,667
Manchester City Council Covid Relief	6,163	-	-	-	6,163
Manchester City Council Work Club	-	4,000	(4,000)	-	-
Foreign, Commonwealth & Development Office	6,991	(1,249)	(6,991)	1,249	-
WCHG Parent Toddlers Group	-	205	(140)	404	469
Good Things Foundation	1,797	-	-	-	1,797
Asda Foundation	-	500	-	-	500
Forever Manchester Parent Toddlers Group	-	100	(100)	-	-
WCHG Playschemes	1,588	-	-	-	1,588
Macc Spirit of Manchester	-	1,000	-	-	1,000
WCHG Tutor Costs	-	20,000	(24,331)	-	(4,331)
Our Manchester	9,059	33,525	(40,626)	-	1,958
Young Manchester Afterschool	-	34,997	(32,664)	-	2,333
	29,265	119,295	(131,200)	1,653	19,013

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Previous reporting period

	Balance at 1 April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Big Lottery Fund	1,902	-	(1,902)	-	-
Forever Manchester Parents & Tots Group	560	-	(596)	36	-
Forever Manchester Bereavement Group	112	-	(112)	-	-
Forever Manchester Samantha Wadsworth	4	-	(4)	-	-
Forever Manchester Covid Funding	1,000	-	(1,000)	-	-
The Leathersellers Company	1,000	-	(1,000)	-	-
Groundworks UK	500	-	(500)	-	-
Manchester City Council Covid Impact Fund	1,572	27,896	(25,801)	-	3,667
Manchester City Council Covid Relief	497	6,163	(497)	-	6,163
Manchester Airport Group	1,220	-	(1,220)	-	-
Charities Aid Foundation	774	-	(774)	-	-
Foreign, Commonwealth & Development Office	38,069	-	(31,078)	-	6,991
ESF Funding	(1,309)	7,009	(5,760)	60	-
Good Things Foundation	1,796	3,920	(3,919)	-	1,797
Big Lottery Fund - Celebrate	104	-	(104)	-	-
Asda Foundation After School Club	(1,748)	-	(247)	1,995	-
Asda Foundation Parent Toddlers Group	275	-	(275)	-	-
WCHG Jo Cox Event	63	-	(63)	-	-
WCHG Mitchell Gardens	35	-	(35)	-	-
Over 50's Group	188	-	(188)	-	-
WCHG Playschemes	-	7,529	(5,941)	-	1,588
WCHG Tutor Costs	-	20,000	(22,242)	2,242	-
Our Manchester	31,649	44,700	(67,290)	-	9,059
Yorkshire Building Society	241	-	(241)	-	-
We Love Manchester	873	-	(873)	-	-
Young Manchester Playscheme	5,033	-	(5,033)	-	-
Minibus	35,574	-	(35,574)	-	-
WCHG Community Support Fund	2,550	-	(2,550)	-	-
	122,534	117,217	(214,819)	4,333	29,265

Notes to the accounts for the year ended 31st March 2023

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Manchester Active - HAF Easter	for Easter playscheme activities
Manchester Active - HAF Summer	for Summer playscheme activities
Manchester City Council Covid Impact Fund	for a Community Fun Day
Manchester City Council Covid Relief	for the Bereavement Group
Manchester City Council Work Club	for Covid relief
Foreign, Commonwealth & Development Office	Chaggosian community support project
WCHG Parent Toddlers Group	for the parent toddlers group
Good Things Foundation	for census 2021 IT support
Asda Foundation	for Warm Space project
Forever Manchester Parent Toddlers Group	for the parent toddlers group
WCHG Playschemes	for playschemes
Macc Spirit of Manchester	for Warm Space project
WCHG Tutor Costs	for playschemes
Our Manchester	for community learning and cohesion
Young Manchester Afterschool	for children's holiday play

Notes to the accounts for the year ended 31st March 2023

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	339	-	638	977
Cash at bank and in hand	232,088	-	19,830	251,918
Other net current assets/(liabilities)	7,938	-	(1,455)	6,483
Total	240,365	-	19,013	259,378

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	507	-	6,036	6,543
Cash at bank and in hand	163,870	-	9,049	172,919
Other net current assets/(liabilities)	(11,747)	-	14,180	2,433
Total	139,914	-	29,265	181,895

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

BENCHILL COMMUNITY CENTRE

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Traditional Income and Expenditure Account

	Year Ended 31 March 2023 £	Year Ended 31 March 2022 £
Income		
Donations	404	-
Registration Fees	5,352	1,015
Forever Manchester	100	-
Restricted grants:		
Manchester Active - HAF Easter	4,874	-
Manchester Active - HAF Summer	21,343	-
Manchester City Council Covid Impact Fund	-	27,896
Manchester City Council Covid Relief	-	6,163
Manchester City Council Work Club	4,000	-
Foreign, Commonwealth & Development Office	(1,249)	-
ESF Funding	-	7,009
Good Things Foundation	-	3,920
Asda Foundation	500	-
Forever Manchester Parent Toddlers Group	100	-
WCHG Parent Toddlers Group	205	-
WCHG Playschemes	-	7,529
Macc Spirit of Manchester	1,000	-
WCHG Tutor Costs	20,000	20,000
Our Manchester	33,525	44,700
Young Manchester Afterschool	34,997	-
Facilities Rental	96,178	62,848
Total Income	221,329	181,080
Expenditure		
Astro Pitch Rent	1,561	457
Event costs	13,356	8,945
Employment Costs	30,908	134,324
Course and Tutor Fees	48,540	51,898
ECDL Administration Costs	1,201	2,983
Software	3,263	2,232
Repairs and Maintenance	520	3,523
Bad Debts	5,802	244
Minor Equipment	1,734	6,095
Refreshments	5,311	1,367
Grants Paid	200	-
Room Rent	-	900
Subscriptions	640	476
Security	15,664	25,744
Cleaning	4,973	4,552
Telephone	3,279	10,630
Governance	960	1,200
Post, Printing & Stationery	368	392
Depreciation	5,566	5,671
Total Expenditure	143,846	261,633
Surplus/(deficit for year)	77,483	(80,553)